

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK  
MANHATTAN DIVISION

In Re: §  
§  
Jeffrey Lew Liddle et al § Case No. 19-10747  
§  
Debtor §

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**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION  
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY  
ADMINISTERED AND APPLICATION TO BE DISCHARGED (TDR)**

Angela G. Tese-Milner, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: 2,822,597.84 (Without deducting any secured claims)	Assets Exempt: NA
Total Distributions to Claimants: 2,971,401.82	Claims Discharged Without Payment: NA
Total Expenses of Administration: 1,342,509.62	

3) Total gross receipts of \$4,351,385.18 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$37,473.74 (see **Exhibit 2**), yielded net receipts of \$4,313,911.44 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from <b>Exhibit 3</b> )	\$9,462,906.33	\$18,321,004.99	\$9,468,519.52	\$2,971,401.82
PRIORITY CLAIMS: CHAPTER 7 ADMIN. FEES AND CHARGES (from <b>Exhibit 4</b> )	NA	1,016,933.47	964,579.64	964,579.64
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from <b>Exhibit 5</b> )	NA	1,864,791.17	983,339.26	377,929.98
PRIORITY UNSECURED CLAIMS (from <b>Exhibit 6</b> )	252,873.89	214,517.33	214,517.33	0.00
GENERAL UNSECURED CLAIMS (from <b>Exhibit 7</b> )	68,030,975.62	147,653,565.26	147,653,565.26	0.00
<b>TOTAL DISBURSEMENTS</b>	\$77,746,755.84	\$169,070,812.22	\$159,284,521.01	\$4,313,911.44

4) This case was originally filed under chapter 11 on 03/11/2019, and it was converted to chapter 7 on 06/24/2020. The case was pending for 40 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 09/24/2023 By: /s/Angela G. Tese-Milner  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO  
FINAL ACCOUNT**

**EXHIBIT 1 – GROSS RECEIPTS**

DESCRIPTION	UNIFORM TRAN. CODE <sup>1</sup>	\$ AMOUNT RECEIVED
Single Family Home 554 Main Street Quogue NY 11978 Suffolk county	1110-000	899,975.00
Single Family Home 560 Main Street Quogue NY 11978 Suffolk county	1110-000	2,999,975.00
v. Counsel Financial II, L.L.C. (?CF II?), for violation of N.Y.G.O.L. re: usury; LenderLiability (interference with obtaining other financing); LenderLiability (attempting forced sale of firm to CF II ? backed firm); tortious interference with	1129-000	10,000.00
wine (owned with wife and daughter, and not readily ascertainable value)	1129-000	130,000.00
Post-Petition Interest Deposits	1270-000	471.27
Single Family Home 554 Main Street Quogue NY 11978 Suffolk county	1280-000	100,000.00
Sellers Credits	1290-000	12,461.39
Wells Fargo Account 1619	1290-010	144,330.33
Wells Fargo Bank Account 6143	1290-010	54,172.19
<b>TOTAL GROSS RECEIPTS</b>		<b>\$4,351,385.18</b>

<sup>1</sup>The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

**EXHIBIT 2 – FUNDS PAID TO DEBTOR & THIRD PARTIES**

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
Jeffrey Lew Liddle	Exemptions	8100-000	23,573.74
Jeffrey Lew Liddle	Exemptions	8100-002	13,900.00
<b>TOTAL FUNDS PAID TO DEBTOR &amp; THIRD PARTIES</b>			<b>\$37,473.74</b>

**EXHIBIT 3 – SECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
	Counsel Financial II, LLC		6,546,448.83	NA	NA	0.00
	DeLage Landen Fin'l Services Inc.		197,310.50	NA	NA	0.00
	M&T Bank		2,672,254.00	NA	NA	0.00
	VW Credit, Inc.		0.00	NA	NA	0.00
	White & Wolnerman, PLLC		46,893.00	NA	NA	0.00
14	M & T Bank	4110-000	NA	3,098,213.77	2,900,000.00	2,900,000.00
18	Counsel Financial Holdings LLC	4210-000	NA	2,157,154.00	0.00	0.00
20.2	Counsel Financial Holdings LLC	4210-000	NA	6,497,117.70	6,497,117.70	0.00
20	Counselor Financial II LLC	4210-000	NA	6,541,925.00	44,807.30	44,807.30

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
25	Long Island Wine Transporters & Storage	4210-000	NA	17,357.68	17,357.68	17,357.68
	Town of Southampton	4700-000	NA	9,236.84	9,236.84	9,236.84
<b>TOTAL SECURED CLAIMS</b>			<b>\$9,462,906.33</b>	<b>\$18,321,004.99</b>	<b>\$9,468,519.52</b>	<b>\$2,971,401.82</b>

**EXHIBIT 4 – CHAPTER 7 ADMINISTRATIVE FEES and CHARGES**

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Angela G. Tese-Milner	2100-000	NA	153,374.56	153,374.56	153,374.56
Angela G. Tese-Milner	2200-000	NA	2,085.50	2,085.50	2,085.50
International Sureties Inc.	2300-000	NA	405.36	405.36	405.36
International Sureties, LTD.	2300-000	NA	323.33	323.33	323.33
Vintage Wine Warehouse	2410-000	NA	8,199.25	8,199.25	8,199.25
MYC & Associates Inc.	2420-000	NA	7,746.23	7,746.23	7,746.23
MYC & Associates, Inc.	2420-000	NA	0.00	16,816.17	16,816.17
Phoenix Excess & Surplus Line of NY Inc.	2420-000	NA	20,919.56	20,919.56	20,919.56
Axos Bank	2600-000	NA	0.00	0.00	0.00
Signature Bank	2600-000	NA	28,121.54	28,121.54	28,121.54
NYS Income Tax	2820-000	NA	848.00	848.00	848.00

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Office of the United States Trustee	2950-000	NA	1,296.56	1,296.56	1,296.56
Suffolk County Comptroller	2990-000	NA	10,835.19	10,835.19	10,835.19
Tara Liddle	2990-000	NA	85,920.00	16,750.00	16,750.00
The Permit Man	2990-000	NA	1,500.00	1,500.00	1,500.00
Tese & Milner	3110-000	NA	208,743.25	208,743.25	208,743.25
Archer & Greiner, P.C.	3210-000	NA	179,531.00	179,531.00	179,531.00
P. C. Archer & Greiner	3220-000	NA	807.37	807.37	807.37
Gary Lampert CPA	3410-000	NA	22,923.00	22,923.00	22,923.00
Gary Lampert, CPA	3420-000	NA	531.91	531.91	531.91
Daniel Gale International Realty	3510-000	NA	119,998.50	119,998.50	119,998.50
MYC & Associates, Inc.	3510-000	NA	143,976.00	143,976.00	143,976.00
MYC Associates Inc. as Special Liquidator	3610-000	NA	13,000.00	13,000.00	13,000.00
MYC Associates, Inc. as Special Liquidator	3620-000	NA	1,700.00	1,700.00	1,700.00
Richard J Lynne	3731-000	NA	4,038.75	4,038.75	4,038.75
Richard J Lyne, CPA	3732-000	NA	108.61	108.61	108.61
<b>TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES</b>		<b>\$NA</b>	<b>\$1,016,933.47</b>	<b>\$964,579.64</b>	<b>\$964,579.64</b>

**EXHIBIT 5 – PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES**

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Prior Chapter Attorney for Trustee/DIP Fees (Other Firm): Foley Hoag	6210-000	NA	10,808.47	0.00	0.00
Prior Chapter Attorney for Trustee/DIP Fees (Other Firm): Foley Hoag LLP	6210-000	NA	1,741,286.88	870,643.44	334,617.23
Prior Chapter Attorney for Trustee/DIP Fees (Other Firm): Torgys LLP	6210-000	NA	27,156.72	27,156.72	10,437.23
Prior Chapter Accountant for Trustee/DIP Fees (Other Firm): EisnerAmper	6410-000	NA	75,379.10	75,379.10	28,970.69
Prior Chapter Accountant for Trustee/DIP Fees (Other Firm): Richard J Lyne, CPA	6410-000	NA	9,918.75	9,918.75	3,812.11
Prior Chapter Accountant for Trustee/DIP Expenses (Other Firm): EisnerAmper	6420-000	NA	202.50	202.50	77.83
Prior Chapter Accountant for Trustee/DIP Expenses (Other Firm): Richard J Lyne, CPA	6420-000	NA	38.75	38.75	14.89
<b>TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES</b>		<b>\$NA</b>	<b>\$1,864,791.17</b>	<b>\$983,339.26</b>	<b>\$377,929.98</b>

**EXHIBIT 6 – PRIORITY UNSECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	Dept of Treasury - IRS		123,195.69	NA	NA	0.00
	New York State Dept of Labor		0.00	NA	NA	0.00
	New York State Tax & Finance Dept		34,423.26	NA	NA	0.00
	Town of Southhampton		95,254.94	NA	NA	0.00
7	Department of the Treasury	5800-000	NA	10,979.96	10,979.96	0.00
1	New York State Department of Taxation & Finance	5800-000	NA	203,537.37	203,537.37	0.00
6	NYS Department of Labor	5800-000	NA	0.00	0.00	0.00
<b>TOTAL PRIORITY UNSECURED CLAIMS</b>			<b>\$252,873.89</b>	<b>\$214,517.33</b>	<b>\$214,517.33</b>	<b>\$0.00</b>

**EXHIBIT 7 – GENERAL UNSECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	800 Third Avenue Associates LLC		426,000.00	NA	NA	0.00
	Andrea M. Paprella		32,000,000.00	NA	NA	0.00



CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	Anthony Losquadro		100,000.00	NA	NA	0.00
	Aphrodite Cleaners		582.30	NA	NA	0.00
	Bank of America		2,798.78	NA	NA	0.00
	Bellringer Communications		404.09	NA	NA	0.00
	Benjamin Motors, Inc		1,073.16	NA	NA	0.00
	Blank Rome		83,269.58	NA	NA	0.00
	Bret Losquadro c/o South Shore Auto Works		105,000.00	NA	NA	0.00
	Brooks Brothers		373.13	NA	NA	0.00
	Citicard Mastercard		67,070.00	NA	NA	0.00
	Corporate Habitat NY LLC		7,500.00	NA	NA	0.00
	Counsel Financial Holdings LLC		1,908,621.00	NA	NA	0.00
	Cousel Financial II, LLC, c/o Davidoff Hutcher Citron		6,546,448.83	NA	NA	0.00
	DeLage Landen Fin'l Services Inc.		197,310.50	NA	NA	0.00
	Diane C. Nardone		0.00	NA	NA	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	DiSalvo Contracting Co., Inc		6,980.79	NA	NA	0.00
	Discover Platinum Card		18,860.69	NA	NA	0.00
	Doubles		4,181.97	NA	NA	0.00
	Dr Erwin M Siegel		440.00	NA	NA	0.00
	Dr. Areta Podhororecki/Zen Chernyk		140,000.00	NA	NA	0.00
	Dr. Gerald Curatola, DDS		1,991.20	NA	NA	0.00
	Dr. Yale Kroll		675.00	NA	NA	0.00
	Effat S. Emamian, c/o Andrew Lavcott Bluestone		15,000,000.00	NA	NA	0.00
	Eisner, P.C.		138,948.42	NA	NA	0.00
	Excelsior P&H Inc.		238.14	NA	NA	0.00
	Global Storage & Moving Co., Inc		55,556.63	NA	NA	0.00
	H.R. Culver Plumbing Company, Inc		543.13	NA	NA	0.00
	Hampton Pool Works		551.82	NA	NA	0.00
	HUrrricane Irrigation LLC		152.08	NA	NA	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	J. Evans Landscape Design & Maintenance		2,870.00	NA	NA	0.00
	Kasowitz Benson Torres LLP		208,730.59	NA	NA	0.00
	Kramer Brother		19,044.38	NA	NA	0.00
	Leslie DiRusso		810.00	NA	NA	0.00
	LIG Capital		634,910.00	NA	NA	0.00
	Long Island Wine Transporters & Storage		6,851.92	NA	NA	0.00
	M&T Bank		3,693,181.47	NA	NA	0.00
	Michael Barr c/o Garvey Schubert Barer		6,500,000.00	NA	NA	0.00
	Optimum		766.80	NA	NA	0.00
	Plantscape Property Design Ixnc.		3,125.50	NA	NA	0.00
	Potenzano Irrogation & Lighting Inc		201.42	NA	NA	0.00
	PSEG Log Island		4,594.03	NA	NA	0.00
	Quintus Von Bonin		100,000.00	NA	NA	0.00
	Richard Kates & Carina Rao		26,500.00	NA	NA	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	SCWA - 554 Main		179.71	NA	NA	0.00
	Sea Breeze Tennis, Inc		782.10	NA	NA	0.00
	Smyth Nora, LLP		2,120.00	NA	NA	0.00
	South Fork Storage Corp.		1,944.39	NA	NA	0.00
	Swezey Fuel - 554 Main		1,872.23	NA	NA	0.00
	Tom Covino		1,000.00	NA	NA	0.00
	VW Credit, Inc. Asset Resolution		4,813.90	NA	NA	0.00
	Weigong Zhang		1,050.00	NA	NA	0.00
	Winters Bros East End		55.94	NA	NA	0.00
41	alexis Liddle	7100-000	NA	0.00	0.00	0.00
5	American Express National Bank	7100-000	NA	19,652.25	19,652.25	0.00
16	Andrea M. Paparella	7100-000	NA	32,305,000.00	32,305,000.00	0.00
43	Anthony LoSquadro	7100-000	NA	100,000.00	100,000.00	0.00
28	Blaine H Bortnick	7100-000	NA	37,981,812.00	37,981,812.00	0.00
17	Blank Rome LLP	7100-000	NA	83,269.58	83,269.58	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
15	Business Intelligence Associates	7100-000	NA	0.00	0.00	0.00
30	David Greenberger, I	7100-000	NA	32,653,534.00	32,653,534.00	0.00
33	David Marek	7100-000	NA	581,810.81	581,810.81	0.00
26	De Lage Landen Financial Services, Inc.	7100-000	NA	205,484.02	205,484.02	0.00
7-3	Department of the Treasury	7100-000	NA	95,830.58	95,830.58	0.00
2	Discover Bank Discover Products Inc	7100-000	NA	18,860.69	18,860.69	0.00
21	Dr. Areta Podhororecki/Zen Chernyk	7100-000	NA	40,000.00	40,000.00	0.00
36	Effat S Emamian	7100-000	NA	0.00	0.00	0.00
8	EisnerAmper, LLP	7100-000	NA	138,948.42	138,948.42	0.00
32	Ethan A Brecher	7100-000	NA	456,223.09	456,223.09	0.00
24	Globe Storage & Moving Co. Inc.	7100-000	NA	55,556.63	55,556.63	0.00
23	H.R. Culver Plumbing Co.	7100-000	NA	543.13	543.13	0.00
13-2	James Halter	7100-000	NA	32,127,586.00	32,127,586.00	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
31	Jonathan L Flaxer, Chapter 11 Trustee for L&R	7100-000	NA	6,750,000.00	6,750,000.00	0.00
3	Kasowitz Benson Torres LLP	7100-000	NA	208,730.59	208,730.59	0.00
19	LIG Capital LLC	7100-000	NA	539,007.44	539,007.44	0.00
11	Michael Barr	7100-000	NA	3,135,991.50	3,135,991.50	0.00
27	Plantscape Property Design Inc.	7100-000	NA	2,764.51	2,764.51	0.00
4	PSEG LI	7100-000	NA	4,544.84	4,544.84	0.00
29	Richard W Kates	7100-000	NA	26,850.35	26,850.35	0.00
37	Richard W Kates & Carina Rao	7100-000	NA	27,881.00	27,881.00	0.00
22	South Fork Storage Corp	7100-000	NA	31,385.75	31,385.75	0.00
10	VW Credit Leasing, Ltd	7100-000	NA	15,404.48	15,404.48	0.00
9	White & Wolneman, PLLC	7100-000	NA	46,893.60	46,893.60	0.00
<b>TOTAL GENERAL UNSECURED CLAIMS</b>			<b>\$68,030,975.62</b>	<b>\$147,653,565.26</b>	<b>\$147,653,565.26</b>	<b>\$0.00</b>

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**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Exhibit 8

Case No: 19-10747 SHL Judge: Sean H. Lane Trustee Name: Angela G. Tese-Milner  
Case Name: Jeffrey Lew Liddle et al Date Filed (f) or Converted (c): 06/24/2020 (c)  
341(a) Meeting Date: 07/31/2020  
For Period Ending: 09/24/2023 Claims Bar Date: 02/16/2021

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. Single Family Home 560 Main Street Quogue NY 11978 Suffolk county (u)	3,500,000.00	0.00		2,999,975.00	FA
2. Single Family Home 554 Main Street Quogue NY 11978 Suffolk county (u)	800,000.00	999,975.00		999,975.00	FA
3. Jeep Wrangler S 2013 (u)	3,775.00	0.00	OA	0.00	FA
4. Jeep Cherokee 2008 (u)	2,500.00	0.00	OA	0.00	FA
5. Household goods and furnishings (u)	12,625.00	0.00		0.00	FA
6. Electronics	0.00	0.00		0.00	FA
7. Wedding ring and several pairs of cufflinks (u)	1,600.00	0.00		0.00	FA
8. 10 year old family dog owned by Family (myself, wife and 2 children)	0.00	0.00		0.00	FA
9. wine (owned with wife and daughter, and not readily ascertainable value) (u)	125,000.00	130,000.00		130,000.00	FA
10. Cash on hand (u)	700.00	0.00		0.00	FA
11. Liddle & Robinson, L.L.P. 100%	0.00	0.00	OA	0.00	FA
12. Principal Financial 401K (u)	3,352.24	0.00		0.00	FA
13. Morgan Stanley IRA (u)	3,093.00	0.00		0.00	FA
14. Cincinnati Financial (homeowners)	0.00	0.00		0.00	FA
15. Liddle & Robinson, L.L.P 100% (Voided)	0.00	0.00		0.00	FA
16. Joint ownership of two bath cabins at Swordfish Beach Club. (u)	4,000.00	0.00		0.00	FA
17. Electronics: at 560 Main Street, 13 televisions each over 14 years old, built-in radio system (all appurtenant to house owned by Debtor), at 554 Main Street, 3 televisions each over 20 years old (valueless); Debtor has Blackberry/cellphone (11 years	0.00	0.00		0.00	FA

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**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Exhibit 8

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Case Name: Jeffrey Lew Liddle et al Date Filed (f) or Converted (c): 06/24/2020 (c)  
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1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
18. All antiques, figurines, paintings and prints, pictures or other artobjects are owned by wife or jointly by Debtor and wife, with exception of 15 Richard Stone Reeves prints and one painted silkIndian wedding painting, size 13' x 3.5'. Value of (u)	111,875.00	0.00	OA	0.00	FA
19. Citibank, N.A. (u)	200.00	0.00		0.00	FA
20. Citibank, N.A.	0.00	0.00		0.00	FA
21. Electric PSEG Long Island (for 560 Main Street) (u)	1,460.00	0.00		0.00	FA
22. Electric PSEG Long Island (for 554 Main Street) (u)	130.00	0.00		0.00	FA
23. Licensed Attorney NY State (active); District of Columbia (inactive)	0.00	0.00		0.00	FA
24. v. Counsel Financial II, L.L.C. (?CF II?), for violation of N.Y.G.O.L. re: usury; LenderLiability (interference with obtaining other financing); LenderLiability (attempting forced saleof firm to CF II ? backed firm); tortious interference with	0.00	10,000.00		10,000.00	FA
25. v. LIG Capital, L.L.C. for violation of N.Y.G.O.L. (civil usury for charging interest in excess of 16); violation of N.Y. Penal Code + N.Y.G.O.L. (§§190.00 and 190.40) for violation of Penal usury statutes for charging interest in excess of 25%;loan	0.00	0.00	OA	0.00	FA
26. v. Counsel Financial Holdings, L.L.C. for violation of N.Y.G.O.L. (civil usury for charging interest in excess of 16); violation of N.Y. Penal Code + N.Y.G.O.L. (§§190.00 and190.40) for violation of Penal usury statutes for charging interest in	0.00	0.00		0.00	FA
27. v. Leslie D. Corwin; Eisner, P.C.; and Blank Rome formal practice by Corwin, for breach of fiduciary duty; and negligence.	0.00	0.00		0.00	FA
28. v. Felice Callahan, Paul Cody, Megan Payne, and John Does1-5 who are affiliated with Counsel Financial II, LLC, LIG capital, LLC or Counsel Financial Holdings, LLC, for perpetrating a fraud on the court aimed at harming Debtor and for, upon	0.00	0.00		0.00	FA



Pg 17 of 33  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Exhibit 8

Case No: 19-10747 SHL Judge: Sean H. Lane Trustee Name: Angela G. Tese-Milner  
Case Name: Jeffrey Lew Liddle et al Date Filed (f) or Converted (c): 06/24/2020 (c)  
341(a) Meeting Date: 07/31/2020  
For Period Ending: 09/24/2023 Claims Bar Date: 02/16/2021

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
29. v. Larry Hutcher, Davidoff Hutcher & Citron, LLP, for abuse of process, malicious prosecution, threatening and harassing professionals in the case.	0.00	0.00		0.00	FA
30. v. Blaine H. Bortnick for contribution, an accounting, tortious interference with contract and prospective advantage, defamation, breach of partnership obligations and guarantees.	0.00	0.00		0.00	FA
31. v. James R. Hubbard for contribution, an accounting, breach of partnership obligations, for reimbursement or personal expenses.	0.00	0.00		0.00	FA
32. v. James W. Halter for tortious interference	0.00	0.00		0.00	FA
33. v. Christine Palmieri - contribution	0.00	0.00		0.00	FA
34. v. Marc Susswein - contribution.	0.00	0.00		0.00	FA
35. v. Ethan Brecher - contribution, repayment of negative capitalaccount.	0.00	0.00		0.00	FA
36. v. James A. Batson - contribution.	0.00	0.00		0.00	FA
37. v. David M. Marek - contribution.	0.00	0.00		0.00	FA
38. v. Michael Grenert - contribution and repayment of capitalaccount.	0.00	0.00		0.00	FA
39. v. David Greenberger - contribution.	0.00	0.00		0.00	FA
40. Liddle & Robinson, Accounts receivable (estimated \$2,000,000); Attorney fee liens (estimated \$565,000); Prepaid fees (estimated\$50,000 - \$100,000). (u)	2,665,000.00	0.00		0.00	FA
41. several desk, chairs, furniture and rugs in storage from Liddle & Robinson (u)	2,500.00	0.00	OA	0.00	FA
42. Rolodex; Contact List	0.00	0.00		0.00	FA
43. Pending cases and matters (value unknown)	0.00	0.00		0.00	FA
44. Wells Fargo Bank Account 6143	0.00	54,172.19		54,172.19	FA
45. Wells Fargo Account 1619	0.00	144,330.33		144,330.33	FA
46. Household goods and furnishings (u)	12,625.00	0.00		0.00	FA

Pg 18 of 33  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Exhibit 8

Case No: 19-10747 SHL Judge: Sean H. Lane Trustee Name: Angela G. Tese-Milner  
Case Name: Jeffrey Lew Liddle et al Date Filed (f) or Converted (c): 06/24/2020 (c)  
341(a) Meeting Date: 07/31/2020  
For Period Ending: 09/24/2023 Claims Bar Date: 02/16/2021

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
47. Stipulation resolving claim against creditor (Voided)	0.00	0.00		0.00	FA
48. Audi leased (u)	31,355.60	0.00		0.00	FA
49. Sellers Credits	0.00	31,419.57		12,461.39	FA
50. Social Security Payments and Cares Act Stimulus Payment (u)	45,608.00	0.00		0.00	FA
51. Professional Books (u)	2,375.00	0.00		0.00	FA
INT. Post-Petition Interest Deposits (u)	Unknown	N/A		471.27	FA

Gross Value of Remaining Assets

TOTALS (Excluding Unknown Values)	\$7,329,773.84	\$1,369,897.09	\$4,351,385.18	\$0.00
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(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

07/07/2020 The Trustee has obtained an Order Authorizing Shortened Notice For A Motion Authorizing The Trustee To Market And Sell The Debtor's Hampton Properties, and Approving the Form And Method Of Sale. The Trustee has retained bankruptcy counsel and accountants. The Trustee demanded turn-over of the DIP accounts. Trustee has requested Clerk's Entry of Notice of Possible Dividends

Exhibit 8

11/12/2020: The Trustee has retained professionals in this case and has filed the appropriate motion to liquidate and recover assets. including, Employ MYC Associates, Inc. as Real Estate Broker and Property Custodian for the Trustee and Gary R. Lampert, CPA as Accountant for the Trustee . The Trustee reviewed the Statement Final Report of Debtor Upon Conversion of Chapter 11 Case to Chapter 7 Case Pursuant to Bankruptcy Rule 1019(5). Trustee moved for for reduction of claimed SSI distribution by amount withdrawn by Debtor from the DIP Account at Case Conversion and thereafter and for Document Production as required upon conversion.

3/15/21 The Trustee has retained Co- Counsel and filed an Application pursuant to Rule 2004 of the Federal Rules of Bankruptcy Procedure and obtained an Order (A) Directing The Production Of Documents And Appearance For Examination Of The Debtor, And (B) Authorizing The Issuance Of Subpoenas For The Production Of Documents And Examination Of Non-Debtor Third Parties. The Trustee abandoned the Debtor's chapter 11 administrative claims filed the related Chapter 11 case and filed a limited objection to to Motion for compensation of Richard Lynne, CPA. The Trustee filed a Motion to Sell Property Free and Clear of Liens Under Section 363(f).

8/15/21 The Trustee has abandoned the items at Globe storage after consulting with liquidators re value and reviewing the cost of storage.

10/01/21 Motion to Approve Compromise : Chapter 7 Trustee's Motion for an Order, Pursuant to Sections 105 and 362 of the Bankruptcy Code and Bankruptcy Rules 2002 and 9019, Approving the Stipulation Between the Trustee and the Debtor's Pre-Petition Secured Lenders

The Trustee monetized the Debtor's real property and wine collection

12-21-21

The Trustee has monetized all assets and the accountant is gathering documentation for the filing of tax returns.

4/15/22 The Trustee has abandoned the Debtor's interest in the Law firm of Liddle & Robinson nunc pro tunc to the Conversion Date.

12/15/22 The Trustee has completed objections to claims, has filed the final tax return and is preparing her final report.

RE PROP # 1 -- The Trustee has obtained an order authorizing her to sell the property and has retained real estate brokers. The Property is actively marketed.

RE PROP # 3 -- Daughter's Car, Gift in 2013

RE PROP # 4 -- Son's Car, Gift in 2016

RE PROP # 6 -- Electronics including TVs and radio systems Located at 554 and 560 Main street camera etc.

RE PROP # 15 -- duplicate of asset 11

RE PROP # 17 -- old, assumed value \$0); Nikon camera with wife - 20 years old (valueless).

RE PROP # 18 -- Debtor's individual items about \$4,500 (Reeves), \$5,000 (Indian Wedding painting), \$2,375 (Professional books). (\$100,000 Debtor & wife/\$11,875 Debtor)amount amended in 7/29/ amende schedules

RE PROP # 24 -- See Asset 47 showing proceeds from so ordered stipulation of settlement resolving Assets 24, 25,26,27,28, and 29 {employment agreements and partnership offers; breach of contract to keep honest books and records; fraud in the inducement of a loan; fraudulent accounting practices; and defamation (slander) against CF II Executive Felice Callahan; recharacterization.}

RE PROP # 25 -- sharking under RICO; breach of contract; tortious interference; recharacterization.

RE PROP # 26 -- assets 26 through 29 were satisfied by stipulation. The Proceeds of the stipulation are listed as asset 47.

RE PROP # 28 -- information and belief, violating the L&R Non-Disclosure Agreement by sharing its contents without written authorization and for "selling" an interest in the loans Debtor guaranteed in a securitization without disclosure that certain of the loans' principal has been significantly repaid through such sales; defamation.

RE PROP # 44 -- Proceeds for the Debtor' DIP account

RE PROP # 47 -- duplicate of asset 24

RE PROP # 48 -- listed on amended schedules at \$31,355.60

RE PROP # 49 -- Seller's credits for oil remaining on premise and payment or RET through June 2021

RE PROP # 51 -- listed in amended schedule exemptions 7/29

Initial Projected Date of Final Report (TFR): 09/30/2022

Current Projected Date of Final Report (TFR): 09/30/2023

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-10747  
Case Name: Jeffrey Lew Liddle et al

Trustee Name: Angela G. Tese-Milner  
Bank Name: Signature Bank  
Account Number/CD#: XXXXXX3092  
Money Market

Exhibit 9

Taxpayer ID No: XX-XXX6440  
For Period Ending: 09/24/2023

Blanket Bond (per case limit): \$98,755,305.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
07/15/20	44	Wells Fargo	turnover of balance in the DIP Account	1290-010	\$54,172.19		\$54,172.19
07/15/20	45	Wells Fargo	turnover of bank balance	1290-010	\$144,330.33		\$198,502.52
07/22/20	1001	Phoenix Excess & Surplus Line of NY Inc.	policy no RMP4700175; Stopped on 08/04/2020	2420-000		\$6,598.85	\$191,903.67
07/28/20	1002	Jeffrey Lew Liddle	Stopped on 08/14/2020	8100-000		\$1,200.00	\$190,703.67
07/31/20		Signature Bank	Bank and Technology Services Fee	2600-000		\$169.22	\$190,534.45
08/04/20		Phoenix Excess & Surplus Line of NY Inc.	policy no RMP4700175; Stopped: Check issued on 07/22/2020	2420-000		(\$6,598.85)	\$197,133.30
08/09/20	1003	Phoenix Excess & Surplus Line of NY Inc.	payment of property insurance premium	2420-000		\$6,598.85	\$190,534.45
08/14/20		Jeffrey Lew Liddle	Stopped: Check issued on 07/28/2020	8100-000		(\$1,200.00)	\$191,734.45
08/17/20	1004	Jeffrey Lew Liddle	Refund of exempt stimulus payment	8100-000		\$1,200.00	\$190,534.45
08/31/20		Signature Bank	Bank and Technology Services Fee	2600-000		\$320.26	\$190,214.19
09/30/20		Signature Bank	Bank and Technology Services Fee	2600-000		\$304.03	\$189,910.16
10/05/20	1005	The Permit Man	permit for 560 Main Street Westhampton New York	2990-000		\$1,500.00	\$188,410.16
10/09/20	1006	Phoenix Excess & Surplus Line of NY Inc.	2nd quarter	2420-000		\$6,498.85	\$181,911.31
10/09/20	1007	MYC & Associates Inc.	costs for 560 Main Street West Hampton	2420-000		\$1,491.68	\$180,419.63
10/09/20	1008	Jeffrey Lew Liddle	refund of exempt SSI deposit pursuant to order ECF No. 467	8100-000		\$22,373.74	\$158,045.89
11/02/20		Signature Bank	Bank and Technology Services Fee	2600-000		\$276.38	\$157,769.51
11/25/20	1009	MYC Associates Inc.	Expenses for maintenance of Hampton Properties October 5, 2020 invoice	2420-000		\$2,241.87	\$155,527.64

Page Subtotals:

\$198,502.52

\$42,974.88

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-10747  
Case Name: Jeffrey Lew Liddle et al

Trustee Name: Angela G. Tese-Milner  
Bank Name: Signature Bank  
Account Number/CD#: XXXXXX3092  
Money Market

Exhibit 9

Taxpayer ID No: XX-XXX6440  
For Period Ending: 09/24/2023

Blanket Bond (per case limit): \$98,755,305.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
11/25/20	1010	MYC Associates Inc.	expenses for the maintenance of the Hampton Properties invoice November 17, 2020	2420-000		\$2,990.26	\$152,537.38
11/25/20	1011	MYC Associates Inc.	expenses for the maintenance of the Hampton Properties Invoice 10/29/2020	2420-000		\$2,482.31	\$150,055.07
11/30/20		Signature Bank	Bank and Technology Services Fee	2600-000		\$260.62	\$149,794.45
12/22/20	1012	Suffolk County Comptroller	payment of real estate taxes	2820-000		\$10,835.19	\$138,959.26
12/22/20	1013	Receiver of Taxes	2020 431 272 473689 item no 60648.00	2820-000		\$9,236.84	\$129,722.42
12/31/20		Signature Bank	Bank and Technology Services Fee	2600-000		\$247.16	\$129,475.26
01/22/21	1014	Phoenix Excess & Surplus Line of NY Inc.	january and february insurance premium	2420-000		\$3,010.00	\$126,465.26
01/29/21		Signature Bank	Bank and Technology Services Fee	2600-000		\$200.26	\$126,265.00
02/03/21	1015	MYC Associates Inc.	maintenance of Hampton Properties unpaid invoice as of 2/21	2420-000		\$5,280.30	\$120,984.70
02/03/21	1016	MYC Associates Inc.	invoice for maintenance of Hampton Properties unpaid as of February 2021	2420-000		\$3,821.43	\$117,163.27
02/15/21	2	Lily and Michael Herzog	earnest money deposit	1280-000	\$100,000.00		\$217,163.27
02/25/21	1017	Phoenix Excess & Surplus Line of NY Inc.	insurance for the Hampton Properties	2420-000		\$900.92	\$216,262.35
02/26/21		Signature Bank	Bank and Technology Services Fee	2600-000		\$234.52	\$216,027.83
02/26/21		To Account# 1504295075	Earnest funds	9999-000		\$100,000.00	\$116,027.83
03/14/21	1018	Phoenix Excess & Surplus Line of NY Inc.	Insurance Premium	2420-000		\$1,955.46	\$114,072.37
03/31/21		Signature Bank	Bank and Technology Services Fee	2600-000		\$214.99	\$113,857.38

Page Subtotals:

\$100,000.00

\$141,670.26

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-10747  
Case Name: Jeffrey Lew Liddle et al

Trustee Name: Angela G. Tese-Milner  
Bank Name: Signature Bank  
Account Number/CD#: XXXXXX3092  
Money Market

Exhibit 9

Taxpayer ID No: XX-XXX6440  
For Period Ending: 09/24/2023

Blanket Bond (per case limit): \$98,755,305.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
04/12/21	1019	Phoenix Excess & Surplus Line of NY Inc.	last insurance premium	2420-000		\$1,955.48	\$111,901.90
04/16/21		Nicholas and Nancy Sander	sellers credits for preclosing costs		\$2,724,965.10		\$2,836,867.00
			Gross Receipts \$2,724,965.10				
	49		Sellers Credits \$24,990.10	1290-000			
	1		Single Family Home 560 Main Street Quogue NY 11978 Suffolk county \$2,699,975.00	1110-000			
04/16/21		Nicholas and Nancy Sander	sale of 554 Main Street with adjustments		\$906,404.47		\$3,743,271.47
			Gross Receipts \$906,404.47				
	49		Sellers Credits \$6,429.47	1290-000			
	2		Single Family Home 554 Main Street Quogue NY 11978 Suffolk county \$899,975.00	1110-000			
04/17/21		Transfer from Acct # xxxxxx5539	transfer earnest money deposit to sale account. earnest money deposit for sale of Hampton Properties 560 and 554 Main Street	9999-000	\$399,273.51		\$4,142,544.98
04/19/21		Signature Bank	Bank and Technology Services Fee - refund Fee taken out of account #1504295539 before the balance of account #1504295539 was transferred into Account #1503893092. Adjustment Credit Bank and Technology Services Fees-refund. Fee taken out of account # ending 5539 before the balance of account was transferred into account ending in 3092	2600-000		(\$726.49)	\$4,143,271.47

Page Subtotals:

\$4,030,643.08

\$1,228.99

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-10747  
Case Name: Jeffrey Lew Liddle et al

Trustee Name: Angela G. Tese-Milner  
Bank Name: Signature Bank  
Account Number/CD#: XXXXXX3092  
Money Market

Exhibit 9

Taxpayer ID No: XX-XXX6440  
For Period Ending: 09/24/2023

Blanket Bond (per case limit): \$98,755,305.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
04/19/21	1020	M & T Bank as s/h/m tp Hundson Ciry Savings Bank	payment of lien pursuant to final sale order	4110-000		\$2,900,000.00	\$1,243,271.47
04/30/21		Signature Bank	Bank and Technology Services Fee	2600-000		\$2,528.15	\$1,240,743.32
05/06/21	1021	MYC & Associates Inc.	payment for expenses to maintain Hampton Properties	2420-000		\$591.55	\$1,240,151.77
05/06/21	1022	MYC & Associates Inc.	For maintenance expenses of Hampton Properties	2420-000		\$5,663.00	\$1,234,488.77
05/28/21		Signature Bank	Bank and Technology Services Fee	2600-000		\$3,138.79	\$1,231,349.98
06/05/21	1023	MYC & Associates Inc.	commissions and fees as custodian of property	3991-000		\$143,976.00	\$1,087,373.98
06/05/21	1024	Daniel Gale Sotheby's International Realty	Realtor Commissions per order	3510-000		\$119,998.50	\$967,375.48
06/30/21		Signature Bank	Bank and Technology Services Fee	2600-000		\$1,890.11	\$965,485.37
07/30/21		Signature Bank	Bank and Technology Services Fee	2600-000		\$1,547.42	\$963,937.95
07/31/21	9	Surya Insurance	deposit for purchase of wine	1129-000	\$32,500.00		\$996,437.95
08/24/21	9	Surya Insurance	final payment wine collection	1129-000	\$97,500.00		\$1,093,937.95
08/24/21	1025	Long Island Wine Transporters & Storage	Payment of storage facility in connection with the sale of wine.	6920-000		\$17,357.68	\$1,076,580.27
08/24/21	1026	Vintage Wine Warehouse	payment of storage fee	2410-000		\$8,199.25	\$1,068,381.02
08/27/21	24	Archer & Greiner	Settlement with Counsel Financial per Court order	1129-000	\$10,000.00		\$1,078,381.02
08/31/21		Signature Bank	Bank and Technology Services Fee	2600-000		\$1,727.42	\$1,076,653.60
09/05/21	1027	International Sureties, LTD.	Surety bond	2300-000		\$323.33	\$1,076,330.27

Page Subtotals:

\$140,000.00

\$3,206,941.20



ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-10747  
Case Name: Jeffrey Lew Liddle et al

Trustee Name: Angela G. Tese-Milner  
Bank Name: Signature Bank  
Account Number/CD#: XXXXXX3092  
Money Market

Exhibit 9

Taxpayer ID No: XX-XXX6440  
For Period Ending: 09/24/2023

Blanket Bond (per case limit): \$98,755,305.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
09/30/21		Signature Bank	Bank and Technology Services Fee	2600-000		\$1,728.93	\$1,074,601.34
10/29/21		Signature Bank	Bank and Technology Services Fee	2600-000		\$1,664.90	\$1,072,936.44
11/01/21		Counselor Financial II LLC	OUTGOING WIRE REF# 20211101B6B7261F005139 TO: COUNSEL FINANCIAL HOLDINGS, LLC ABA: 026009593 BANK: BK AMER NYC ACCT# 483025966924	7100-000		\$44,807.30	\$1,028,129.14
11/30/21		Signature Bank	Bank and Technology Services Fee	2600-000		\$1,764.86	\$1,026,364.28
12/31/21		Signature Bank	Bank and Technology Services Fee	2600-000		\$1,699.83	\$1,024,664.45
01/31/22		Signature Bank	Bank and Technology Services Fee	2600-000		\$1,697.01	\$1,022,967.44
02/28/22	INT	Signature Bank	Interest for 2/1/2022-2/25/2022	1270-000	\$7.00		\$1,022,974.44
02/28/22	INT	Signature Bank	Interest for 7/30/2021 - 1/31/2022	1270-000	\$303.46		\$1,023,277.90
02/28/22		Signature Bank	Bank and Technology Services Fee	2600-000		\$1,530.25	\$1,021,747.65
03/04/22	INT	Signature Bank	Interest for 2/26/2022-2/28/2022	1270-000	\$32.25		\$1,021,779.90
03/31/22	INT	Signature Bank	Interest	1270-000	\$43.39		\$1,021,823.29
03/31/22		Signature Bank	Bank and Technology Services Fee	2600-000		\$1,692.23	\$1,020,131.06
04/29/22	INT	Signature Bank	Interest	1270-000	\$41.92		\$1,020,172.98
04/29/22		Signature Bank	Bank and Technology Services Fee	2600-000		\$1,651.39	\$1,018,521.59
05/31/22	INT	Signature Bank	Interest	1270-000	\$43.25		\$1,018,564.84

Page Subtotals:

\$471.27

\$58,236.70

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-10747  
Case Name: Jeffrey Lew Liddle et al

Trustee Name: Angela G. Tese-Milner  
Bank Name: Signature Bank  
Account Number/CD#: XXXXXX3092  
Money Market

Exhibit 9

Taxpayer ID No: XX-XXX6440  
For Period Ending: 09/24/2023

Blanket Bond (per case limit): \$98,755,305.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
05/31/22		Signature Bank	Bank and Technology Services Fee	2600-000		\$1,655.10	\$1,016,909.74
06/21/22		Transfer to Acct # xxxxxx0069	Transfer of Funds	9999-000		\$1,016,909.74	\$0.00

COLUMN TOTALS	\$4,469,616.87	\$4,469,616.87
Less: Bank Transfers/CD's	\$399,273.51	\$1,116,909.74
Subtotal	\$4,070,343.36	\$3,352,707.13
Less: Payments to Debtors	\$0.00	\$23,573.74
Net	\$4,070,343.36	\$3,329,133.39

Page Subtotals:

\$0.00      \$1,018,564.84

UST Form 101-7-TDR (10/1/2010)  
 ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-10747  
Case Name: Jeffrey Lew Liddle et al

Trustee Name: Angela G. Tese-Milner  
Bank Name: Signature Bank  
Account Number/CD#: XXXXXX5075  
Earnest Funds

Exhibit 9

Taxpayer ID No: XX-XXX6440  
For Period Ending: 09/24/2023

Blanket Bond (per case limit): \$98,755,305.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
02/26/21		From Account# 1503893092	Earnest funds	9999-000	\$100,000.00		\$100,000.00
03/31/21	1001 (2)	Lily & Michael Herzog	Return of Earnest Money deposit	1110-000	(\$100,000.00)		\$0.00

COLUMN TOTALS	\$0.00	\$0.00
Less: Bank Transfers/CD's	\$100,000.00	\$0.00
Subtotal	(\$100,000.00)	\$0.00
Less: Payments to Debtors	\$0.00	\$0.00
Net	(\$100,000.00)	\$0.00

Page Subtotals:

\$0.00

\$0.00

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-10747  
Case Name: Jeffrey Lew Liddle et al

Trustee Name: Angela G. Tese-Milner  
Bank Name: Signature Bank  
Account Number/CD#: XXXXXX5539  
Earnest Funds

Exhibit 9

Taxpayer ID No: XX-XXX6440  
For Period Ending: 09/24/2023

Blanket Bond (per case limit): \$98,755,305.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
02/23/21		Nicholas and Nancy B. Sander	applied after closing in 2021 April		\$400,000.00		\$400,000.00
			Gross Receipts \$400,000.00				
	1		Single Family Home 560 Main Street Quiogue NY 11978 Suffolk county \$300,000.00	1110-000			
	2		Single Family Home 554 Main Street Quiogue NY 11978 Suffolk county \$100,000.00	1110-000			
02/26/21		Signature Bank	Bank and Technology Services Fee	2600-000		\$64.11	\$399,935.89
03/22/21		Signature Bank	Bank and Technology Services Fee - refund	2600-000		(\$64.11)	\$400,000.00
03/31/21		Signature Bank	Bank and Technology Services Fee	2600-000		\$726.49	\$399,273.51
04/17/21		Transfer to Acct # xxxxxx3092	transfer earnest money deposit to sale account. earnest money deposit for sale of Hampton Properties 560 and 554 Main Street	9999-000		\$399,273.51	\$0.00

COLUMN TOTALS	\$400,000.00	\$400,000.00
Less: Bank Transfers/CD's	\$0.00	\$399,273.51
Subtotal	\$400,000.00	\$726.49
Less: Payments to Debtors	\$0.00	\$0.00
Net	\$400,000.00	\$726.49

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-10747  
Case Name: Jeffrey Lew Liddle et al

Trustee Name: Angela G. Tese-Milner  
Bank Name: Axos Bank  
Account Number/CD#: XXXXXX0069  
Checking Account

Exhibit 9

Taxpayer ID No: XX-XXX6440  
For Period Ending: 09/24/2023

Blanket Bond (per case limit): \$98,755,305.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
06/21/22		Transfer from Acct # xxxxxx3092	Transfer of Funds	9999-000	\$1,016,909.74		\$1,016,909.74
07/01/22		Axos Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$362.19	\$1,016,547.55
07/21/22		Signature Bank	Bank and Technology Services Fee - refund	2600-000		(\$22.29)	\$1,016,569.84
08/01/22		Axos Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$1,122.39	\$1,015,447.45
08/01/22	2001 (49)	Nicholas and Nancy Sanders 560 Main Street Quiogue, New York 11978	refund of overpayment per court order ECF No. 600 refund of overpayment of purchase price	1290-000	(\$18,958.18)		\$996,489.27
08/08/22		Axos Bank 4350 La Jolla Village Dr, Suite 140 San Diego, CA 92122	Bank Service Fee Refund	2600-000		(\$362.19)	\$996,851.46
08/08/22		Axos Bank 4350 La Jolla Village Dr, Suite 140 San Diego, CA 92122	Bank Service Fee Refund	2600-000		(\$1,122.39)	\$997,973.85
09/15/22	2002	NYS Income Tax	Final tax payment 2021 IT-205-V tax payment	2820-000		\$848.00	\$997,125.85
10/03/22	2003	International Sureties Inc.	Blanket bond Payment	2300-000		\$405.36	\$996,720.49
05/04/23	2005	Angela G. Tese-Milner Law Offices of Angela Tese-Milner, Esq. 735 Wickham Avenue P.O. Box 35 Mattituck, NY 11952	Distribution			\$155,460.06	\$841,260.43
		Angela G. Tese-Milner	Final distribution creditor account # representing a payment of 100.00 % per court order. (\$153,374.56)	2100-000			
		Angela G. Tese-Milner	Final distribution creditor account # representing a payment of 100.00 % per court order. (\$2,085.50)	2200-000			

Page Subtotals:

\$997,951.56

\$156,691.13

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD  
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Account Number/CD#: XXXXXX0069  
Checking Account

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For Period Ending: 09/24/2023

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1	2	3	4		5	6	7
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05/04/23	2006	Office of the United States Trustee U.S. Trustee Portland, OR 97228	Final distribution to claim 35 creditor account # representing a payment of 100.00 % per court order.	2950-000		\$1,296.56	\$839,963.87
05/04/23	2007	Tara Liddle	Final distribution to claim 40 creditor account # representing a payment of 100.00 % per court order.	2990-000		\$16,750.00	\$823,213.87
05/04/23	2008	Tese & Milner Law Offices of Angela Tese-Milner, Esq. 735 Wickham Avenue P.O. Box 35 Mattituck, NY 11952	Final distribution creditor account # representing a payment of 100.00 % per court order.	3110-000		\$208,743.25	\$614,470.62
05/04/23	2009	Archer & Greiner, P.C. 630 Third Av New York, NY 10007	Final distribution creditor account # representing a payment of 100.00 % per court order.	3210-000		\$179,531.00	\$434,939.62
05/04/23	2010	P. C. Archer & Greiner	Final distribution creditor account # representing a payment of 100.00 % per court order.	3220-000		\$807.37	\$434,132.25
05/04/23	2011	Gary Lampert, CPA	Final distribution creditor account # representing a payment of 100.00 % per court order.	3410-000		\$22,923.00	\$411,209.25
05/04/23	2012	Gary Lampert, CPA	Final distribution creditor account # representing a payment of 100.00 % per court order.	3420-000		\$531.91	\$410,677.34
05/04/23	2013	MYC Associates Inc. as Special Liquidator	Final distribution creditor account # representing a payment of 100.00 % per court order.	3610-000		\$13,000.00	\$397,677.34
05/04/23	2014	MYC Associates, Inc. as Special Liquidator	Final distribution creditor account # representing a payment of 100.00 % per court order.	3620-000		\$1,700.00	\$395,977.34

Page Subtotals:

\$0.00

\$445,283.09

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Separate Bond (if applicable):

1	2	3	4		5	6	7
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05/04/23	2015	Richard J Lynne 2 Westchester Park Drive Suite 106 White Plains New York 10604	Final distribution to claim 45 creditor account # representing a payment of 100.00 % per court order.	3731-000		\$4,038.75	\$391,938.59
05/04/23	2016	Richard J Lyne, CPA	Distribution			\$3,935.61	\$388,002.98
		Richard J Lyne, CPA	Final distribution to claim 45 creditor account # representing a payment of 100.00 % per court order. (\$108.61)	3732-000			
		Richard J Lyne, CPA	Final distribution to claim 45 creditor account # representing a payment of 38.43 % per court order. (\$3,812.11)	6410-000			
		Richard J Lyne, CPA	Final distribution to claim 45 creditor account # representing a payment of 38.43 % per court order. (\$14.89)	6420-000			
05/04/23	2017	Torys LLP Attn: Laura Kim 79 Wellington St W, 30th Fl. B Toronto IN , M5k 1N2	Final distribution to claim 38 creditor account # representing a payment of 38.43 % per court order.	6210-000		\$10,437.23	\$377,565.75
05/04/23	2018	Foley Hoag LLP 733 Third Avenue NY NY 10017	Final distribution to claim 44 creditor account # representing a payment of 38.43 % per court order.	6210-000		\$334,617.23	\$42,948.52
05/04/23	2019	EisnerAmper	Final distribution to claim 42 creditor account # representing a payment of 38.43 % per court order.	6410-000		\$28,970.69	\$13,977.83
05/04/23	2020	EisnerAmper	Final distribution creditor account # representing a payment of 38.43 % per court order.	6420-000		\$77.83	\$13,900.00
05/04/23	2004	Jeffrey Lew Liddle	exempt amount	8100-002		\$13,900.00	\$0.00

Page Subtotals:

\$0.00

\$395,977.34

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**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

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Separate Bond (if applicable):

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Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
05/05/23	2016	Richard J Lyne, CPA	Distribution Reversal this should be three separate checks claim 45-1 \$108.61 45-2 \$3,812.11 45-3 \$14.89			(\$3,935.61)	\$3,935.61
		Richard J Lyne, CPA	Final distribution to claim 45 creditor account # representing a payment of 100.00 % per court order.	\$108.61 3732-000			
		Richard J Lyne, CPA	Final distribution to claim 45 creditor account # representing a payment of 38.43 % per court order.	\$3,812.11 6410-000			
		Richard J Lyne, CPA	Final distribution to claim 45 creditor account # representing a payment of 38.43 % per court order.	\$14.89 6420-000			
05/05/23	2021	Richard J. Lynne CPA	Cash deposit	3732-000		\$108.61	\$3,827.00
05/05/23	2022	Richard J. Lynne CPA	Distribution	6410-000		\$3,812.11	\$14.89
05/05/23	2023	Richard K. Lynne	Distribution	6420-000		\$14.89	\$0.00

COLUMN TOTALS	\$997,951.56	\$997,951.56
Less: Bank Transfers/CD's	\$1,016,909.74	\$0.00
Subtotal	(\$18,958.18)	\$997,951.56
Less: Payments to Debtors	\$0.00	\$13,900.00
Net	(\$18,958.18)	\$984,051.56

Page Subtotals:

\$0.00

\$0.00



Exhibit 9

TOTAL OF ALL ACCOUNTS			
	NET		ACCOUNT
	NET DEPOSITS	DISBURSEMENTS	BALANCE
XXXXXX0069 - Checking Account	(\$18,958.18)	\$984,051.56	\$0.00
XXXXXX3092 - Money Market	\$4,070,343.36	\$3,329,133.39	\$0.00
XXXXXX5075 - Earnest Funds	(\$100,000.00)	\$0.00	\$0.00
XXXXXX5539 - Earnest Funds	\$400,000.00	\$726.49	\$0.00
	----- \$4,351,385.18	----- \$4,313,911.44	----- \$0.00
	(Excludes account transfers)	(Excludes payments to debtors)	Total Funds on Hand
Total Allocation Receipts:	\$0.00		
Total Net Deposits:	\$4,351,385.18		
Total Gross Receipts:	\$4,351,385.18		